

		FOR OFF USE					

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2005
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2005)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: <u>0022111</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																																															
Facility Name: <u>Glen Oaks Nursing & Rehab Ctr</u>		<p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/01/2005</u> to <u>12/31/2005</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p>																																															
Address: <u>270 Skokie Highway</u> <u>Northbrook</u> <u>60062</u> Number City Zip Code																																																	
County: <u>Cook</u>																																																	
Telephone Number: <u>(847) 498-9320</u> Fax # <u>(847) 498-2990</u>																																																	
IDPA ID Number: <u>362847148001</u>																																																	
Date of Initial License for Current Owners: <u>12/01/1975</u>		<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Type or Print Name) _____</td></tr><tr><td>(Title) _____</td></tr><tr><td>(Signed) _____</td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Print Name and Title) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u></td></tr><tr><td>(Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLP</u> <u>One S. Wacker Drive, Suite 800, Chicago IL 60606-3392</u></td></tr><tr><td>(Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u></td></tr><tr><td>MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) _____	(Title) _____	(Signed) _____	Paid Preparer	(Print Name and Title) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u>	(Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLP</u> <u>One S. Wacker Drive, Suite 800, Chicago IL 60606-3392</u>	(Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u>	MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630																																				
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		<input type="checkbox"/>	Other _____																																														
In the event there are further questions about this report, please contact: Name: <u>Charles J. Fischer</u> Telephone Number: <u>(312) 634-4580</u> Please send copies of any audit adjustments to address above.																																																	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nursing & Rehab Ctr

0022111 Report Period Beginning: 1/01/2005 Ending: 12/31/2005

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>164</u>	Skilled (SNF)	<u>164</u>	<u>59,860</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>134</u>	Intermediate (ICF)	<u>134</u>	<u>48,910</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>298</u>	TOTALS	<u>298</u>	<u>108,770</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>25,897</u>	<u>805</u>	<u>9,259</u>	<u>35,961</u>	8
9	SNF/PED					9
10	ICF	<u>64,481</u>	<u>2,422</u>	<u>330</u>	<u>67,233</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>90,378</u>	<u>3,227</u>	<u>9,589</u>	<u>103,194</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 94.87%

D. How many bed-hold days during this year were paid by the Department? 1,184 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES ☒ NO ☐

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES ☐ NO ☒

I. On what date did you start providing long term care at this location?
Date started 12/01/75

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 1/15/85 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 150 and days of care provided 8,264

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

Is your fiscal year identical to your tax year? YES ☐ NO ☒

Tax Year: 10/31/05 Fiscal Year: 12/31/05

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Glen Oaks Nursing & Rehab Ctr # 0022111 Report Period Beginning: 1/01/2005 Ending: 12/31/2005

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	437,255	76,726	5,980	519,961		519,961		519,961			1
2	Food Purchase		593,952		593,952	(23,211)	570,741	(12,978)	557,763			2
3	Housekeeping	275,067	104,369		379,436		379,436		379,436			3
4	Laundry	120,235	13,289	20,194	153,718		153,718		153,718			4
5	Heat and Other Utilities			169,663	169,663		169,663	6,646	176,309			5
6	Maintenance	133,220	43,790	90,372	267,382		267,382	13,624	281,006			6
7	Other (specify):* Allocated Employee Benefits							900	900			7
8	TOTAL General Services	965,777	832,126	286,209	2,084,112	(23,211)	2,060,901	8,192	2,069,093			8
	B. Health Care and Programs											
9	Medical Director			19,500	19,500		19,500		19,500			9
10	Nursing and Medical Records	2,983,965	308,640	2,520	3,295,125		3,295,125	(66,523)	3,228,602			10
10a	Therapy		595	279,072	279,667		279,667	(84,100)	195,567			10a
11	Activities	76,714	9,245	2,280	88,239		88,239		88,239			11
12	Social Services	153,962		1,750	155,712		155,712		155,712			12
13	CNA Training					500	500		500			13
14	Program Transportation			1,498	1,498		1,498		1,498			14
15	Other (specify):* Allocated Employee Benefits							19,971	19,971			15
16	TOTAL Health Care and Programs	3,214,641	318,480	306,620	3,839,741	500	3,840,241	(130,652)	3,709,589			16
	C. General Administration											
17	Administrative	149,273		768,000	917,273		917,273	(612,127)	305,146			17
18	Directors Fees											18
19	Professional Services			46,071	46,071	(33,013)	13,058	30,386	43,444			19
20	Dues, Fees, Subscriptions & Promotions			49,965	49,965	400	50,365	19,675	70,040			20
21	Clerical & General Office Expenses	224,423	55,252	20,102	299,777	(400)	299,377	355,372	654,749			21
22	Employee Benefits & Payroll Taxes			677,895	677,895	23,211	701,106		701,106			22
23	Inservice Training & Education			2,735	2,735	(500)	2,235	1,527	3,762			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			16,496	16,496	(8,372)	8,124	5,441	13,565			25
26	Insurance-Prop.Liab.Malpractice			134,837	134,837		134,837	3,745	138,582			26
27	Other (specify):* Allocated Employee Benefits							84,522	84,522			27
28	TOTAL General Administration	373,696	55,252	1,716,101	2,145,049	(18,674)	2,126,375	(111,459)	2,014,916			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,554,114	1,205,858	2,308,930	8,068,902	(41,385)	8,027,517	(233,919)	7,793,598			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			176,078	176,078		176,078	145,861	321,939			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			3,747	3,747		3,747	271,305	275,052			32
33	Real Estate Taxes					33,013	33,013	324,486	357,499			33
34	Rent-Facility & Grounds			2,269,555	2,269,555		2,269,555	(2,269,555)				34
35	Rent-Equipment & Vehicles			10,016	10,016	8,372	18,388	7,504	25,892			35
36	Other (specify):*											36
37	TOTAL Ownership			2,459,396	2,459,396	41,385	2,500,781	(1,520,399)	980,382			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		349,716	11,928	361,644		361,644		361,644			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			163,152	163,152		163,152		163,152			42
43	Other (specify):* Non-Allowable			91,651	91,651		91,651	(91,651)				43
44	TOTAL Special Cost Centers		349,716	266,731	616,447		616,447	(91,651)	524,796			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,554,114	1,555,574	5,035,057	11,144,745		11,144,745	(1,845,969)	9,298,776			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(100,402)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,270)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(2,634)	43		19
20	Contributions	(19,000)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(30,392)	43		24
25	Fund Raising, Advertising and Promotional	(2,850)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(35,000)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(455)	43		28
29	Other-Attach Schedule <u>See Attached Schedule F:</u>	(103,377)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (295,380)		\$	30

OHF USE ONLY							
48		49		50		51	

B. If there are expenses experienced by the facility which do not appear in the
general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,550,589)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,550,589)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,845,969)		37

*These costs are only allowable if they are necessary to meet minimum
licensing standards. Attach a schedule detailing the items included
on these lines.

C. Are the following expenses included in Sections A to D of pages 3
and 4? If so, they should be reclassified into Section E. Please
reference the line on which they appear before reclassification.
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program	X		60,170	Ln39,Co2	44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$ 60,170		47

Report Period Beginning:

Ending:

ID#0022111

1/01/2005

12/31/2005

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Adjust Mgt. Co. medical supplies "A" to cost	\$ (38,796)	10	1
2	Adjust Mgt. Co. medical supplies "other" to cost	(27,727)	10	2
3	Adjust Mgt. Co. food to cost	(13,008)	2	3
4	Non-allowable professional fees	(26,402)	19	4
5	Non-allowable patient clothing	(50)	43	5
6	Amortization of 2005 deferred maintenance	2,831	6	6
7	Non-allowable auto expense - marketing	(225)	25	7
8				8
9				9
10				10
11				11
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44				44
45				45
46				46
47				47
48				48
49	Total	(103,377)		49

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner	100.00 %	GlenBridge Nursing & Rehabilitation Centre,Ltd.	Niles	SEE ATTACHED SCHEDULE A		
		GlenCrest Nursing & Rehabilitation Centre,Ltd.	Chicago			
		Glen Elston Nursing & Rehabilitation Centre,Ltd.	Chicago			
		GlenShire Nursing & Rehabilitation Centre,Ltd.	Richton Park			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$		1
2	V		From Page 6A	768,000	Glen Health and Home Management, Inc.	A	696,241	(71,759)	2
3	V								3
4	V		From Page 6B	2,269,555	Glen Oaks Real Estate and Development, L.L.C.	B	826,261	(1,443,294)	4
5	V								5
6	V		From Page 6C	279,072	Therapy Masters, Inc.	C	243,536	(35,536)	6
7	V								7
8	V				OWNERSHIP REFERENCE:				8
9	V				A - Sidney Glenner - 100.00 % through attribution				9
10	V				B - Sidney Glenner - 60.00 % (constructively)				10
11	V				C - Sidney Glenner - 60.00 % Barry Ray - 40.00 %				11
12	V								12
13	V								13
14	Total			\$ 3,316,627			\$ 1,766,038	\$ * (1,550,589)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management Fees	\$ 768,000	Glen Health and Home Management, Inc.	A	\$	(768,000)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	6,646	6,646	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	5,835	5,835	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	23,644	23,644	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	2,151	2,151	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	40,206	40,206	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	84,927	84,927	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	681	681	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	5,206	5,206	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	3,745	3,745	24
25	V	32	Amortization of Mortgage Cost		Glen Health and Home Management, Inc.	A	147	147	25
26	V	30	Depreciation		Glen Health and Home Management, Inc.	A	35,956	35,956	26
27	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	12,791	12,791	27
28	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	7,504	7,504	28
29	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	4,958	4,958	29
30	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	155,873	155,873	30
31	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	305,971	305,971	31
32	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(84,927)	(84,927)	32
33	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	900	900	33
34	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	20,255	20,255	34
35	V	27	Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	63,772	63,772	35
36	V								36
37	V								37
38	V								38
39	Total			\$ 768,000			\$ 696,241	\$ * (71,759)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	32	Bond Fees	\$	Glen Oaks Real Estate and Development, L.L.C.	B	\$ 2,500	\$ 2,500	15
16	V	32	Letter of Credit Fees		Glen Oaks Real Estate and Development, L.L.C.	B	7,297	7,297	16
17	V	30	Depreciation		Glen Oaks Real Estate and Development, L.L.C.	B	109,905	109,905	17
18	V	32	Interest Expense		Glen Oaks Real Estate and Development, L.L.C.	B	363,019	363,019	18
19	V	32	Interest Income		Glen Oaks Real Estate and Development, L.L.C.	B	(8,932)	(8,932)	19
20	V	32	Amortization of Mortgage Costs		Glen Oaks Real Estate and Development, L.L.C.	B	7,676	7,676	20
21	V	33	Real Estate Taxes		Glen Oaks Real Estate and Development, L.L.C.	B	311,695	311,695	21
22	V	34	Rental Income	2,269,555	Glen Oaks Real Estate and Development, L.L.C.	B		(2,269,555)	22
23	V	19	Professional Fees		Glen Oaks Real Estate and Development, L.L.C.	B	33,101	33,101	23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 2,269,555			\$ 826,261	\$ * (1,443,294)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10a	Therapy	\$ 279,072	Therapy Masters, Inc.	C	\$ 194,972	\$ (84,100)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	C	43	43	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	C	158	158	17
18	V	20	Advertising - Help Wanted		Therapy Masters, Inc.	C	177	177	18
19	V	20	Employment Fees		Therapy Masters, Inc.	C	17,189	17,189	19
20	V	21	Clerical		Therapy Masters, Inc.	C	4,199	4,199	20
21	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	C	20,466	20,466	21
22	V	23	Training and Education		Therapy Masters, Inc.	C	846	846	22
23	V	25	Auto Expenses		Therapy Masters, Inc.	C	460	460	23
24	V	2	Food Purchase		Therapy Masters, Inc.	C	30	30	24
25	V	21	Clerical Salaries		Therapy Masters, Inc.	C	4,996	4,996	25
26	V	22	Employee Benefits		Therapy Masters, Inc.	C	(20,466)	(20,466)	26
27	V	15	Employee Benefits - Therapy		Therapy Masters, Inc.	C	19,971	19,971	27
28	V	27	Employee Benefits - Clerical		Therapy Masters, Inc.	C	495	495	28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 279,072			\$ 243,536	\$ * (35,536)	39

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	100.00 %	129,466	15	25.6 %	Salary	\$ 44,535	Ln 17, Col 7	1
2	David Glenner	Vice President	Administrative	0.00 %	64,732	10	25.6 %	Salary	22,268	Ln 17, Col 7	2
3	Jonathan Glenner	Clerical	Clerical	0.00 %	22,131	10	25.6 %	Salary	7,612	Ln 21, Col 7	3
4	Joshua Ray	V.P. of Operations	Administrative	0.00 %	170,937	10	25.6 %	Salary	44,535	Ln 17, Col 7	4
5	Barry Ray	Vice President	Administrative	0.00 %	129,466	10	25.6 %	Salary	44,535	Ln 17, Col 7	5
6											6
7											7
8											8
9											9
10											10
11			See Schedule B								11
12											12
13								TOTAL	\$ 163,485		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Glen Oaks Nursing & Rehab Ctr # 0022111 Report Period Beginning: 1/01/2005 Ending: 2/31/2005

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Glen Health and Home Management, Inc.
Street Address 5454 West Fargo Avenue
City / State / Zip Code Skokie, IL 60077
Phone Number (847) 674-5454
Fax Number (847) 674-8311

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	5	Utilities	Resident Days	403,179	5	\$ 25,964	\$	103,194	\$ 6,646	1
2	6	Repairs and Maintenance	Resident Days	403,179	5	22,798		103,194	5,835	2
3	19	Professional Fees	Resident Days	403,179	5	92,376		103,194	23,644	3
4	20	Licenses,Permits and Inspection	Resident Days	403,179	5	8,403		103,194	2,151	4
5	21	Clerical	Resident Days	403,179	5	157,085		103,194	40,206	5
6	22	Employee Benefits and Payroll	Resident Days	403,179	5	331,810		103,194	84,927	6
7	23	Training and Education	Resident Days	403,179	5	2,662		103,194	681	7
8	25	Auto Expenses	Resident Days	403,179	5	20,340		103,194	5,206	8
9	26	Insurance	Resident Days	403,179	5	14,632		103,194	3,745	9
10	32	Amortization of Mortgage Cost	Resident Days	403,179	5	573		103,194	147	10
11	30	Depreciation	Resident Days	403,179	5	140,479		103,194	35,956	11
12	33	Real Estate Taxes	Resident Days	403,179	5	49,976		103,194	12,791	12
13	35	Equipment and Vehicle Rental	Resident Days	403,179	5	29,318		103,194	7,504	13
14	6	Janitorial Salaries	Resident Days	403,179	5	19,371	19,371	103,194	4,958	14
15	17	Officer's Salaries	Resident Days	403,179	5	609,000	609,000	103,194	155,873	15
16	21	Administrative Salaries	Resident Days	403,179	5	1,195,427	1,195,427	103,194	305,971	16
17	22	Employee Benefits	Payroll						(84,927)	17
18	7	Employee Benefits - Janitorial	Payroll						900	18
19	27	Employee Benefits - Officer's	Payroll						20,255	19
20	27	Employee Benefits - Admin	Payroll						63,772	20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 2,720,214	\$ 1,823,798		\$ 696,241	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Bank One, N.A.		X	Mortgage	\$700,000annual	12/16/96	\$ 9,200,000	\$ 4,600,000	12/01/2011	0.0550	\$ 372,816	1	
2	Bank One, N.A.		X	Amortization of mortgage costs							7,676	2	
3	MB Financial		X	Finance equipment purchase	\$1,329.98	12/22/03	76,730	30,692	12/22/2008	0.0400	3,747	3	
4							Mortgage interest allocated from Management Co:				147	4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related				\$1,329.98		\$ 9,276,730	\$ 4,630,692			\$ 384,386	9	
	B. Non-Facility Related*												
10									Interest Income Offset:		(109,334)	10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (109,334)	14	
15	TOTALS (line 9+line14)						\$ 9,276,730	\$ 4,630,692			\$ 275,052	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.																						
1. Real Estate Tax accrual used on 2004 report.				\$	331,000 1																			
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)				\$	320,753 2																			
3. Under or (over) accrual (line 2 minus line 1).				\$	(10,247) 3																			
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	329,000 4																			
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$	33,013 5																			
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.																								
TOTAL REFUND \$ 7,058 For 2002 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$	(7,058) 6																			
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	344,708 7																			
Real Estate Tax History:																								
Real Estate Tax Bill for Calendar Year:		2000	303,160	8	<table><tr><td colspan="3">FOR OHF USE ONLY</td></tr><tr><td>13</td><td>FROM R. E. TAX STATEMENT FOR 2004</td><td>\$</td><td>13</td></tr><tr><td>14</td><td>PLUS APPEAL COST FROM LINE 5</td><td>\$</td><td>14</td></tr><tr><td>15</td><td>LESS REFUND FROM LINE 6</td><td>\$</td><td>15</td></tr><tr><td>16</td><td>AMOUNT TO USE FOR RATE CALCULATION</td><td>\$</td><td>16</td></tr></table>	FOR OHF USE ONLY			13	FROM R. E. TAX STATEMENT FOR 2004	\$	13	14	PLUS APPEAL COST FROM LINE 5	\$	14	15	LESS REFUND FROM LINE 6	\$	15	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16
FOR OHF USE ONLY																								
13	FROM R. E. TAX STATEMENT FOR 2004	\$	13																					
14	PLUS APPEAL COST FROM LINE 5	\$	14																					
15	LESS REFUND FROM LINE 6	\$	15																					
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16																					
		2001	326,142	9																				
		2002	314,693	10																				
		2003	322,113	11																				
		2004	320,753	12																				
See Attached Schedule G For Calculation Of 2005 Real Estate Tax Accrual.																								

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAMEGlen Oaks Nursing & Rehab CtrCOUNTYCook

FACILITY IDPH LICENSE NUMBER0022111

CONTACT PERSON REGARDING THIS REPORTCharles J. Fischer

TELEPHONE(312) 634-4580FAX #:(312) 634-5518

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 04-02-202-033-0000	270 Skokie Highway, Northbrook IL	\$ 76,499.80	\$ 76,499.80
2. 04-02-202-038-0000	270 Skokie Highway, Northbrook IL	\$ 244,253.41	\$ 244,253.41
3. Allocated from Management Company:		\$ 49,976.00	\$ 12,791.00
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 370,729.21	\$ 333,544.21

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

72,000

B. General Construction Type:

Exterior

Brick

Frame

Steel

Number of Stories

Three

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)
List entity name, type of business, square footage, and number of beds/units available (where applicable).

NONE

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Patient Care</u>	<u>98,518</u>	<u>1985</u>	<u>\$ 345,000</u>	<u>1</u>
2	<u>Allocated from Management Company:</u>			<u>18,806</u>	<u>2</u>
3	TOTALS	98,518		\$ 363,806	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nursing & Rehab Ctr

0022111

Report Period Beginning:

1/01/2005

Ending:

12/31/2005

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	298		1985		\$ 3,587,393	\$	30	\$ 119,580	\$ 119,580	\$ 2,511,178	4
5											5
6	Alloc from				400,981			12,168	12,168		6
7	Mgt Comp										7
8	ScheduleJ										8
	Improvement Type**										
9	Leasehold Improvements			1980	7,274		65 months			7,274	9
10	Leasehold Improvements			1981	4,127		35 months			4,127	10
11	Sprinkler			1981	15,769		25			15,769	11
12	Ceiling - dining room			1982	3,621		10			3,621	12
13	Masonry - building			1982	15,200		10			15,200	13
14	Generator fixture			1982	7,967		10			7,967	14
15	Roofing			1983	28,000		10			28,000	15
16	Parking lot			1983	4,632		15			4,632	16
17	Painting			1983	14,000		5			14,000	17
18	Air-conditioner			1983	3,033		10			3,033	18
19	Leasehold Improvements			1984	40,296		10			40,296	19
20	Building Improvements			1985	28,578		10			28,578	20
21	Building Improvements			1986	14,578		10			14,578	21
22	Building Improvements			1987	7,225		10			7,225	22
23	Painting and decorating			1985	11,028		3			11,028	23
24	Sprinkler			1987	117,905		26	4,535	4,535	82,385	24
25	Building Improvements			1988	37,503		10			37,503	25
26	Building Improvements			1989	52,259		10			52,259	26
27	Building Improvements			1990	17,633		10			17,633	27
28	Building Improvements			1990	2,100		10			2,100	28
29	Building Improvements			1991	8,500		10			8,500	29
30	Building Improvements			1991	2,322		10			2,322	30
31	Building Improvements			1992	371,526		10			371,526	31
32	Building Improvements			1993	21,620		10			21,620	32
33	Building Improvements			1993	9,267		10			9,267	33
34	Building Improvements			1993	151,464		10			151,464	34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nursing & Rehab Ctr

0022111

Report Period Beginning:

1/01/2005

Ending:

12/31/2005

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Leasehold Improvements	1994	\$ 118,383	\$	10	\$	\$	\$ 118,383	37
38	Building Improvements	1995	20,792	694	10	694		20,792	38
39	New closets in rooms 150 and 180	1995	2,600	347	10	347		2,600	39
40	New 200 amp and 50 amp lines to activity room	1996	4,900	490	10	490		4,737	40
41	Construct office room in basement	1996	1,650	165	10	165		1,597	41
42	Roofing work	1996	95,112	9,511	10	9,511		91,939	42
43	Overbed tables	1997	3,537	354	10	354		3,068	43
44	Sprinklers	1997	8,367	837	10	837		7,254	44
45	Exiss observation system	1997	975	97	10	97		841	45
46	Fence post and rail	1997	1,885	188	10	188		1,629	46
47	Exhaust fan and stove	1997	8,143	814	10	814		7,056	47
48	Brick floor	1997	7,707	771	10	771		6,682	48
49	Wiring for telephones	1997	1,832	183	10	183		1,587	49
50	Fire alarm	1997	16,271	1,627	10	1,627		14,101	50
51	Piping	1997	821	82	10	82		711	51
52	Emergency lighting fixtures	1997	3,000	300	10	300		2,600	52
53	Wiring for exhaust fan	1997	1,610	161	10	161		1,396	53
54	Replacement door	1997	1,445	145	10	145		1,256	54
55	Therapy room	1997	6,116	612	10	612		5,304	55
56	Concrete	1997	895	90	10	90		780	56
57	Remodeling of physical and occupational therapy rooms	1997	268,920	26,892	10	26,892		233,064	57
58	Flooring	1997	585	58	10	58		503	58
59	Handrails: corner and bumper guards	1997	11,954	1,195	10	1,195		9,163	59
60	Fire alarm system improvements	1997	3,450	345	10	345		2,645	60
61	Ceiling tile	1997	3,985	398	10	398		3,053	61
62	New walls - therapy room	1997	2,982	298	10	298		2,285	62
63	Signs	1997	1,713	171	10	171		1,312	63
64	Electric service	1997	1,700	170	10	170		1,303	64
65	Chain link fence	1997	3,100	310	10	310		2,377	65
66	Dining room ceiling	1997	2,000	200	10	200		1,533	66
67	Balance air conditioner system	1997	24,290	2,429	10	2,429		18,622	67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,616,521	\$ 49,934		\$ 186,217	\$ 136,283	\$ 4,043,258	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Glen Oaks Nursing & Rehab Ctr

0022111

Report Period Beginning:

1/01/2005

Ending:

12/31/2005

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,616,521	\$ 49,934		\$ 186,217	\$ 136,283	\$ 4,043,258	1
2	Video monitoring system	1997	1,932	193	10	193		1,480	2
3	Electric service	1998	3,250	325	10	325		2,492	3
4	Fire alarm system improvements	1998	2,625	263	10	263		2,015	4
5	Floor tiles	1998	3,598	360	10	360		2,760	5
6	Electrical work: install outlets, amp feeders	1999	16,737	1,674	10	1,674		11,159	6
7	Aquarium	1999	10,500	1,050	10	1,050		7,000	7
8	Hot water tanks	1999	5,132	513	10	513		3,421	8
9	Ceiling tiles	1999	2,689	269	10	269		1,793	9
10	Fabrication of 211 sleeves for fire dampers	1999	2,532	253	10	253		1,687	10
11	Two gold chandeliers	1999	4,193	419	10	419		2,794	11
12	Fire dampers installation	1999	5,083	508	10	508		3,387	12
13	Fire dampers installation	1999	1,641	164	10	164		1,094	13
14	Install new gas valves & gaskets on boiler	1999	4,173	417	10	417		2,537	14
15	Install new motor in water heater	1999	2,397	240	10	240		1,560	15
16	Install security cameras	1999	3,109	311	10	311		1,892	16
17	Furnish, wire & install lights in the main dining room	2000	2,640	264	10	264		1,452	17
18	Install 2 fan coils, water piping, drain & insulation	2000	4,300	430	10	430		2,365	18
19	Install new chiller	2000	1,925	192	10	192		1,056	19
20	Install handrails, wall bumpers & rubber cove base	2000	14,570	1,457	10	1,457		8,014	20
21	Install handrails, wall bumpers & rubber cove base	2000	5,904	590	10	590		3,245	21
22	Install corner guards	2000	1,616	162	10	162		891	22
23	Vinyl tiles & rubber cove base	2000	1,875	187	10	187		1,029	23
24	Electrical work	2000	30,000	3,000	10	3,000		16,500	24
25	Install metal partition walls with drywall	2000	3,280	328	10	328		1,804	25
26	Generator installation	2000	3,610	361	10	361		1,985	26
27	Relaminate bedside units and closet doors	2000	3,200	320	10	320		1,760	27
28	Install 6 circuits for new dialysis room	2000	3,485	348	10	348		1,915	28
29	Electrical project	2001	32,903	3,290	10	3,290		14,805	29
30	2 dura glide 3000 single door packages	2001	11,408	1,140	10	1,140		5,130	30
31	Nurses station with solid surface counter tops	2001	9,180	918	10	918		4,131	31
32	78 custom built-in wardrobes with sliding doors	2001	13,650	1,365	10	1,365		6,142	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,829,658	\$ 71,245		\$ 207,528	\$ 136,283	\$ 4,162,553	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Glen Oaks Nursing & Rehab Ctr

0022111

Report Period Beginning:

1/01/2005

Ending:

12/31/2005

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 5,829,658	\$ 71,245		\$ 207,528	\$ 136,283	\$ 4,162,553	1
2	Elevator shaft exterior brick	2001	11,980	1,198	10	1,198		5,391	2
3	Remove lobby wall and install ceiling	2001	12,508	1,251	10	1,251		5,629	3
4	New ceiling and lighting project	2001	14,758	1,476	10	1,476		6,642	4
5	82 custom built-in wardrobes with sliding doors	2001	18,749	1,875	10	1,875		8,437	5
6	Carpeting	2001	3,589	359	10	359		1,615	6
7	Wallcovering installation and painting project	2001	5,181	518	10	518		2,331	7
8	Concrete repairs on handicap and delivery ramp	2001	3,600	360	10	360		1,620	8
9	Tuckpointing	2001	2,500	250	10	250		1,125	9
10	Paneling	2001	5,756	576	10	576		2,592	10
11	Nurses station with doors, counters and hanging chart units	2001	10,695	1,070	10	1,070		4,815	11
12	Installation of wallcovering	2002	2,380	238	10	238		833	12
13	Cooling tower	2002	6,950	695	10	695		2,433	13
14	Wallcovering border	2002	4,034	403	10	403		1,411	14
15	Installation of cooling tower	2002	46,000	4,600	10	4,600		16,100	15
16	Installation of hydraulic pump unit	2002	6,200	620	10	620		2,170	16
17	Econocare project	2002	14,000	1,400	10	1,400		4,900	17
18	Insurance claim refund	2002	(7,118)	(712)	10	(712)		(2,492)	18
19	Painting project	2002	4,750	475	10	475		1,663	19
20	Installation of wood blinds	2003	2,140	214	10	214		535	20
21	Air conditioning compressor	2003	7,617	762	10	762		1,905	21
22	Insurance claim refund - compressor	2003	(6,367)	(637)	10	(637)		(1,592)	22
23	Furnish and install one new hydraulic tank unit	2003	8,400	840	10	840		2,100	23
24	Parking lot paving project	2003	76,765	7,677	10	7,677		19,192	24
25	Center roof section reroofing project	2003	4,200	420	10	420		1,050	25
26	Remove and install new ceilings, install ceramic tile	2003	16,559	1,656	10	1,656		4,140	26
27	Center roof section reroofing project	2002	2,100	210	10	210		735	27
28	Installation of custom built wardrobes	2003	25,830	2,583	10	2,583		6,457	28
29	Installation of cove base, vinyl tiles and wallcovering	2002	35,098	3,510	10	3,510		12,285	29
30	Relocate water meter and install RPZ for plumbing project	2004	16,066	1,607	10	1,607		2,410	30
31	Furnish and install smoke detectors by doors	2004	8,490	849	10	849		1,274	31
32	Furnish and install glass for windows	2004	1,980	198	10	198		297	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,195,048	\$ 107,786		\$ 244,069	\$ 136,283	\$ 4,280,556	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 6,195,048	\$ 107,786		\$ 244,069	\$ 136,283	\$ 4,280,556	1
2	Provide and install delay lock & keypads,relocate kill switch	2004	1,762	176	10	176		264	2
3	Furnish and install new door detector on elevator door	2004	2,115	212	10	212		318	3
4	Wiring for cameras and quad installation	2004	1,574	157	10	157		236	4
5	Heat exchanger	2004	1,598	160	10	160		240	5
6	Landscaping project: tree planting	2004	4,650	465	10	465		698	6
7	Installed new parts and replace discharge gauge on chillers	2005	2,123	106	10	106		106	7
8	Installation of new compressor	2005	11,900	595	10	595		595	8
9	Furnish and install iron fencing	2005	5,400	270	10	270		270	9
10	Fireproofing project	2005	6,220	311	10	311		311	10
11	Replace car sills in elevators	2005	8,130	407	10	407		407	11
12	Furnish and install new controller and selector on elevator	2005	18,500	925	10	925		925	12
13	Remove and replace smoke detector	2005	1,679	84	10	84		84	13
14	Build and install custom built-in wardrobes and cabinets	2005	55,002	2,750	10	2,750		2,750	14
15	Insurance reimbursement of compressor loss	2005	(11,144)	(557)	10	(557)		(557)	15
16	Furnish and install DVR system	2005	1,480	74	10	74		74	16
17	Furnish and install two televisions with satellite	2005	1,828	91	10	91		91	17
18	Install new window frame at receptionist counter	2005	1,450	73	10	73		73	18
19									19
20									20
21									21
22									22
23									23
24									24
25	Allocated from Management Co.:		32,452			3,628	3,628	22,091	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,341,767	\$ 114,085		\$ 253,996	\$ 139,911	\$ 4,309,532	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$749,301	\$43,703	\$43,703	\$	10 years	\$381,033	71
72	Current Year Purchases							72
73	Fully Depreciated Assets	846,578	920	920		5,7,10years	846,578	73
74	Allocated from Management Company:	169,164		16,466	16,466		129,750	74
75	TOTALS	\$1,765,043	\$44,623	\$61,089	\$16,466		\$1,357,361	75

D. Vehicle Depreciation (See instructions.)*									
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9
76	Patient Care	1991 Dodge Caravan	1995	\$27,331	\$	\$	\$	5 years	\$27,331
77	Patient Care	1996 Toyota Camry	1996	18,773				5 years	18,773
78	Patient Care	2003 Buick Rendezvous	2004	15,800	3,160	3,160		5 years	4,740
79	Allocated from Management Company:			30,799		3,694	3,694		24,391
80	TOTALS			\$92,703	\$3,160	\$6,854	\$3,694		\$75,235

E. Summary of Care-Related Assets				1	2
		Reference			Amount
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)			\$8,563,319
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$161,868
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$321,939
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$160,071
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$5,742,128

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)				
	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4
86		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92		\$
93		
94		
95		\$

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease N/A
- N/A

9. Option to Buy: ☐ YES ☒ NO Terms: N/A *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO
16. Rental Amount for movable equipment: \$ 13,675 Description: Copier \$7,260, Ice-maker \$2,015, Postage meter \$741, Management Comp Allocation \$3,659
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Administrative	2002 Toyota Avalon	\$ 489.00	\$ 3,719	17
18	Administrative	2005 Toyota Avalon	469.00	4,653	18
19					19
20	Allocated from Management Company:			3,845	20
21	TOTAL		\$ 958.00	\$ 12,217	21

10. Effective dates of current rental agreement:

Beginning

Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2006	\$
13.	/2007	\$
14.	/2008	\$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☒ YES

☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

C. CONTRACTUAL INCOME

D. NUMBER OF CNAs TRAINED

		ALLOCATION OF COSTS		(d)	
		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests		500		500
9	TOTALS	\$	\$ 500	\$	\$ 500
10	SUM OF line 9, col. 1 and 2 (e)	\$	500		

COMPLETED	
1. From this facility	10
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	10

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	2,643	\$ 124,751	\$ 486	2,643	\$ 125,237	1
2	Licensed Speech and Language Development Therapist	Ln10a, Col 3	hrs		182	8,035		182	8,035	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		2,849	146,286	109	2,849	146,395	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescrpts				289,546		289,546	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	Ln 39, Col 2					60,170		60,170	12
13	Other (specify): Radiology & Lab	Ln 39, Col 3				11,928			11,928	13
14	TOTAL			\$	5,674	\$ 291,000	\$ 350,311	5,674	\$ 641,311	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,820,406	\$ 2,108,704	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>90,800</u>)	2,247,781	2,247,781	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	88,680	88,680	6
7	Other Prepaid Expenses	7,705	7,705	7
8	Accounts Receivable (owners or related parties)	(1,438,806)		8
9	Other(specify): <u>Other Receivables</u>	186,431	186,431	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,912,197	\$ 4,639,301	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		363,806	13
14	Buildings, at Historical Cost		3,988,374	14
15	Leasehold Improvements, at Historical Cost	1,820,847	2,353,393	15
16	Equipment, at Historical Cost	1,040,796	1,857,746	16
17	Accumulated Depreciation (book methods)	(2,073,383)	(5,742,128)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe <u>Deposits</u>	142,736	142,736	22
23	Other(specify): <u>Mortgage Costs (Net)</u>		160,557	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 930,996	\$ 3,124,484	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,843,193	\$ 7,763,785	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 184,624	\$ 184,624	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	485,204	485,204	28
29	Short-Term Notes Payable	22,104	22,104	29
30	Accrued Salaries Payable	285,923	285,923	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		329,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule E:</u>	807,900	807,900	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,785,755	\$ 2,114,755	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	30,692	30,692	39
40	Mortgage Payable		4,600,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 30,692	\$ 4,630,692	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,816,447	\$ 6,745,447	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,026,746	\$ 1,018,338	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,843,193	\$ 7,763,785	48

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 4,479,504	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 4,479,504	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	3,364,986	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(5,817,744)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (2,452,758)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 2,026,746	24

* Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 14,747,864	1
2	Discounts and Allowances for all Levels	(2,136,830)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 12,611,034	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	773,216	6
7	Oxygen	152,158	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 925,374	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	296,291	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	111,316	19
20	Radiology and X-Ray	2,800	20
21	Other Medical Services	373,613	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 784,020	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	100,402	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 100,402	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Public Aid Bedhold</u>	87,081	28
28a	<u>Private Bedhold</u>	1,820	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 88,901	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 14,509,731	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,084,112	31
32	Health Care	3,839,741	32
33	General Administration	2,145,049	33
	B. Capital Expense		
34	Ownership	2,459,396	34
	C. Ancillary Expense		
35	Special Cost Centers	453,295	35
36	Provider Participation Fee	163,152	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 11,144,745	40
41	Income before Income Taxes (line 30 minus line 40)**	3,364,986	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 3,364,986	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,013	2,136	\$ 145,199	\$ 67.98	1
2	Assistant Director of Nursing	1,941	2,075	108,458	52.27	2
3	Registered Nurses	30,312	32,189	845,233	26.26	3
4	Licensed Practical Nurses	5,767	6,271	127,445	20.32	4
5	CNAs & Orderlies	121,129	130,385	1,440,276	11.05	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,856	2,050	44,863	21.88	8
9	Activity Director	1,711	1,935	22,566	11.66	9
10	Activity Assistants	6,140	6,411	54,148	8.45	10
11	Social Service Workers	9,356	10,331	153,962	14.90	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	12,195	13,165	142,700	10.84	14
15	Cook Helpers/Assistants	28,912	31,261	294,555	9.42	15
16	Dishwashers					16
17	Maintenance Workers	9,792	10,189	133,220	13.07	17
18	Housekeepers	30,607	32,922	275,067	8.36	18
19	Laundry	12,647	13,833	120,235	8.69	19
20	Administrator	2,045	2,246	93,106	41.45	20
21	Assistant Administrator	2,186	2,400	56,167	23.40	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,954	16,118	224,423	13.92	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	442	443	3,360	7.58	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	20,751	22,028	269,131	12.22	33
34	TOTAL (lines 1 - 33)	314,756	338,388	\$ 4,554,114 *	\$ 13.46	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 5,980	Ln 1, Col 3	35
36	Medical Director	Monthly	19,500	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,520	Ln 10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,280	Ln 11, Col 3	44
45	Social Service Consultant	31	1,550	Ln 12, Col 3	45
46	Other(specify)				46
47	<u>Religious Consultant</u>	8	200	Ln 12, Col 3	47
48					48
49	TOTAL (lines 35 - 48)	87	\$ 32,030		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

Facility Name & ID Number		Glen Oaks Nursing & Rehab Ctr		STATE OF ILLINOIS		Report Period Beginning:		1/01/2005		Page 21	
				# 0022111				Ending:		12/31/2005	
XIX. SUPPORT SCHEDULES											
A. Administrative Salaries				D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions			
Name		Function	Ownership %	Amount	Description		Amount	Description		Amount	
Simcha Dachs		Administrator	0.00 %	\$ 93,106	Workers' Compensation Insurance		\$ 65,795	IDPH License Fee		\$ 995	
John Corso		Asst Administrator	0.00 %	25,635	Unemployment Compensation Insurance		32,678	Advertising: Employee Recruitment		9,404	
Robin Loretitsch		Asst Administrator	0.00 %	30,532	FICA Taxes		346,470	Health Care Worker Background Check			
					Employee Health Insurance		64,751	(Indicate # of checks performed 40)		400	
					Employee Meals		23,211	Employment Fees		17,385	
					Illinois Municipal Retirement Fund (IMRF)*			Illinois Council on Long Term Care Dues		16,213	
					Union Health and Welfare		69,600	Village of Northbrook License,Inspection		1,395	
					Union Pension Fund		40,938	Boiler/Equipment Inspctn,Secrtry of State		4,573	
TOTAL (agree to Schedule V, line 17, col. 1)					Profit Sharing		30,518	Allocated from Therapy Masters, Inc:		17,524	
(List each licensed administrator separately.)				\$ 149,273	401K Match		10,882	Allocated from Management Company:		2,151	
B. Administrative - Other					Uniform Allowance		302	Less: Public Relations Expense		()	
Description				Amount	Other Employee Benefits		15,961	Non-allowable advertising		()	
Management Fees (eliminated in Column 7)				\$ 768,000	See Attached Schedule D:		0	Yellow page advertising		()	
					TOTAL (agree to Schedule V, line 22, col.8)		\$ 701,106	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 70,040	
					E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**		
					Description	Line #	Amount	Description		Amount	
TOTAL (agree to Schedule V, line 17, col. 3)				\$ 768,000				Out-of-State Travel		\$	
(Attach a copy of any management service agreement)											
C. Professional Services											
Vendor/Payee		Type		Amount							
Health Data Systems, Inc.		Computers		\$ 5,395							
Advanced Answers on Demand		Computers		1,980							
Kronos		Computers		1,457							
American Express Tax Services		Accounting		25,353				In-State Travel			
Frost, Ruttenberg & Rothblatt		Accounting		575							
Berton I. Goldstein		Legal		650							
Sachnoff & Weaver, Ltd.		Legal		3,719							
Ira I. Silverstein		Legal		2,400							
Personnel Planners, Inc.		Unemployment Consulting		2,025				Seminar Expense			
SAS Architects and Planners		Architectural Services		1,200							
Littler Mendelson		Legal		1,317							
See Attached Schedule C:				(2,627)							
TOTAL (agree to Schedule V, line 19, column 3)					TOTAL		\$	Entertainment Expense		()	
(If total legal fees exceed \$2500 attach copy of invoices.)				\$ 43,444				(agree to Sch. V, line 24, col. 8)			
								TOTAL		\$	
						* Attach copy of IMRF notifications			**See instructions.		
SEE ACCOUNTANTS' COMPILATION REPORT											

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1	Painting & Decorating	1999	\$ 15,287	3years	\$ 2,547	\$	\$	\$	\$	\$	\$	\$	\$
2	Painting & Decorating	2000	45,159	3years	15,053	7,526							
3	Painting & Decorating	2001	8,181	3years	2,727	2,727	1,364						
4	Painting & Decorating	2003	8,493	3years		1,416	2,831	2,831	1,415				
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 77,120		\$ 20,327	\$ 11,669	\$ 4,195	\$ 2,831	\$ 1,415	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1)

Are nursing employees (RN,LPN,NA) represented by a union?

Yes
- (2)

Are there any dues to nursing home associations included on the cost report?

Yes

If YES, give association name and amount.

Illinois Council on Long Term Care \$16,213
- (3)

Did the nursing home make political contributions or payments to a political action organization?

Yes

If YES, have these costs been properly adjusted out of the cost report?

Yes
- (4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

No

If YES, what is the capacity?

N/A
- (5)

Have you properly capitalized all major repairs and equipment purchases?

N/A

What was the average life used for new equipment added during this period?

N/A
- (6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$ 26,515

Line 10
- (7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.
- (8)

Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.

N/A
- (9)

Are you presently operating under a sublease agreement?

YES

X

NO
- (10)

Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YES

NO

X

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

N/A
- (11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.

\$ 163,152

This amount is to be recorded on line 42 of Schedule V.
- (12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?

No

If YES, attach an explanation of the allocation.

- (13)

Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

Yes
- (14)

Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?

No

For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15)

Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.

\$ 23,211

Has any meal income been offset against related costs?

No

Indicate the amount.

\$ N/A
- (16)

Travel and Transportation

a. Are there costs included for out-of-state travel?

No

If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents?

No

If YES, please indicate the amount of income earned from such a program during this reporting period.

\$ N/A

c. What percent of all travel expense relates to transportation of nurses and patients?

N/A

d. Have vehicle usage logs been maintained?

Yes

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

No

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

Yes

g. Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such transportation during this reporting period.

\$ N/A
- (17)

Has an audit been performed by an independent certified public accounting firm?

No

Firm Name:

N/A

The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached?

N/A

If no, please explain.

N/A
- (18)

Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?

Yes
- (19)

If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report?

Yes

Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT

Glen Oaks Nursing and Rehabilitation Centre, Ltd.
12/31/2005
Provider I.D. # 0022111

SCHEDULE A

SCHEDULE VII. RELATED PARTIES
Part A. Col.3

3 OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
Glen Health & Home Management, Inc.	Skokie	Management Company
GlenBar Management Company, Ltd.	Skokie	Management Company
Glen Oaks Real Estate & Development LLC	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Company
Therapy Masters	Skokie	Therapy company
VNA Home Health of Illinois, Ltd.	Skokie	Home Health agency
VNA Private Duty of Illinois, Ltd.	Skokie	Home Health agency

See Accountants' Compilation Report

Glen Oaks Nursing and Rehabilitation Centre, LTD.
Provider # 0022111
12/31/2005

SCHEDULE B

SCHEDULE VII RELATED PARTIES

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

Name	Compensation Received From Other Nursing Homes				Total
	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	GlenBridge Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	17,455	39,710	37,885	34,416	129,466
David Glenner	8,727	19,855	18,942	17,208	64,732
Jonathan Glenner	2,984	6,788	6,476	5,883	22,131
David Weinschneider	26,296	0	0	0	26,296
Joshua Ray	17,455	81,181	37,885	34,416	170,937
Barry Ray	17,455	39,710	37,885	34,416	129,466
Total compensation received from other Nursing Homes	90,372	187,244	139,073	126,339	543,028

See Accountants' Compilation Report

XIX. SUPPORT SCHEDULES

SCHEDULE C

C. Professional Services
Page 21

DESCRIPTION	AMOUNT
Total Schedule V, Line 19, Col. 3	46,071
Allocated from Management Co.	
Health Data Systems - Computer Services	538
American Express - Accounting Services	22,656
Frost, Roth & Ruttenberg - Accounting Services	262
Littler Mendelson - Legal Services	188
Total allocated from Management Co.	23,644
Total allocated from Therapy Masters, Inc.	43
Glen Oaks Real Estate & Development, LLC:	
Sachnoff & Weaver, Ltd. - legal	88
James O. Hamilton & Co - real estate appraisal	3,500
Schiller, Klein & McElroy - real estate reduction	29,513
	33,101
Reclass Schiller, Klein & McElroy invoice to Line 33	-29,513
Reclass James O. Hamilton & Co. invoice to Line 33	-3,500
Non-allowable Professional Fees:	
Sachnoff & Weaver, Ltd. - out of period	-1,724
Ira I. Silverstein - A/R Collections	-2,400
American Express Tax Services	-22,278
Total Non-allowable Professional Fees	-26,402
Total adjustments page 21, Sch C.	-2,627
Total Schedule V, line 19, column 8	43,444

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co.	
FICA taxes	31,703
FUTA	455
SUTA	2,558
401K Match	2,393
Insurance - Hospital	38,415
Employee Benefits	92
Other Employee Benefits	1,382
Workers Compensation Insurance	1,312
Profit Sharing Plan Contribution	6,617
Total allocated from Management Co.	84,927
Allocate Employee Benefits to Line #'s 7, 27	-84,927
Allocated from Therapy Masters, Inc.	
FICA taxes	14,036
FUTA	330
SUTA	707
401K Match	972
Insurance - Hospital	2,560
Other Employee Benefits	361
Workers Compensation Insurance	554
Profit Sharing Plan Contribution	892
Uniform Allowance	54
Total allocated from Therapy Masters, Inc.	20,466
Allocate Employee Benefits to Line #'s 15, 27	-20,466
Total	0

Glen Oaks Nursing and Rehabilitation Centre, Ltd.
Provider # 0022111
12/31/2005

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
BlueCross/Blue Shield Advance	9,412
Sundry Payable	38,903
Due to Third Party	546,370
Insurance Payable	63,846
Credit Union	100
Accrued Union Dues	3,352
Accrued Wage Assignment	89,473
Due Con. Mutual	(476)
401K Loan	(80)
Accrued Profit Sharing	57,000
Total, Page 17, Line36, Column 1	807,900

See Accountants' Compilation Report

Glen Oaks Nursing and Rehabilitation Centre, Ltd.
Provider # 0022111
12/31/2005

SCHEDULE F

PAGE 5, SCHEDULE VI. ADJUSTMENT DETAIL
Schedule A. Nonallowable Expenses
Line 29 - Other Non-allowable costs

Description	Amount	Reference
Patient Clothing	-50	43
Non-allowable professional fees	-26,402	19
Adjust Mgt. Co. Med Supplies - Med'A' purchases to cost	-38,796	10
Adjust Mgt. Co. Med Supplies - 'Other' purchases to cost	-27,727	10
Amortization of 2005 deferred maintenance	2,831	6
Adjust Mgt. Co. Food purchases to cost	-13,008	2
Non-allowable auto expense - marketing	-225	25
Total	-103,377	

See Accountants' Compilation Report

Glen Oaks Real Estate & Development, LLC
Accrued Real Estate Taxes
12/31/2005

SCHEDULE G

	Accrued 1/01/05	Payments	Expense	Accrued 12/31/05
Balance @ 1/01/2005	(331,000.00)		(331,000.00)	
2004 real estate taxes paid		320,753.21	320,753.21	
Cash received 6/29/05 for reduction in 2002 real estate taxes.		(7,058.23)	(7,058.23)	
Estimated 2005 real estate taxes:				
2004 taxes	320,753.21			
Estimated increase	2.50 %			
Estimated 2005 taxes	328,772.04			
USE	329,000.00		329,000.00	(329,000.00)
Totals	(331,000.00)	313,694.98	311,694.98	(329,000.00)

Real estate tax history:

Year	Amount	Increase	
	\$		%
1992	268,135.26		
1993	276,387.40	8,252.14	3.08%
1994	293,076.34	16,688.94	6.04%
1995	299,722.22	6,645.88	2.27%
1996	301,089.35	1,367.13	0.46%
1997	303,074.24	1,984.89	0.66%
1998	305,668.32	2,594.08	0.86%
1999	312,803.95	7,135.63	2.33%
2000	303,160.15	(9,643.80)	-3.08%
2001	326,141.52	22,981.37	7.58%
2002	314,693.25	(11,448.27)	-3.51%
2003	322,112.64	7,419.39	2.36%
2004	320,753.21	(1,359.43)	-0.42%

Provider Name: Glen Oaks Nursing & Rehabilitation
Provider I.D. #: 0022111
Year Ended: December 31, 2005

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Simcha Dachs	01/13/05	Lincolnwood	Illinois Council on Long Term Care The New IDPH Alzheimer Regulations	95
CNA Testing	01/14/05		Southern Illinois University CNA's (1)	50
Simcha Dachs	03/17/05	Lincolnwood	Illinois Council on Long Term Care Crisis Management: Legal and Media Response	95
Social Workers and Nursing Staff	03/31/05	Facility	Stanley McCracken Case Management with Comorbid Medical and Mental Illness	500
Maria Martinez, Simcha Dachs	04/13/05	Lincolnwood	Illinois Council on Long Term Care New Guidelines for Treating Pressure Ulcers	190
CNA Testing	06/15/05		Southern Illinois University CNA's (9)	450
Social Workers, Administration and Nursing Staff	08/31/05	Facility	Joseph T. Monahan Lawsuits: Risk Management and Confidentiality	600
Simcha Dachs, Maria Martinez	09/07/05	Lincolnwood	Illinois Council on Long Term Care In-Depth Training for Wound Care Nurses	290
Simcha Dachs	10/11/05	Lincolnwood	Illinois Council on Long Term Care New IDPH IDR Process	95
Theresa Chen	10/27/05	Facility	Cynthia Chow & Associates Dietary Sanitation	85
Simcha Dachs, Maria Martinez, Dennis Ong	12/6/05	Lincolnwood	Illinois Council on Long Term Care The New Medicaid Reimbursement System	285
			Reclass Competency Testing to Line 13	(500)
			Allocated From Management Company	681
			Allocated From Therapy Masters	846
Total		SEE ACCOUNTANTS' COMPILATION REPORT		3,762

Glen Oaks Nursing and Rehabilitation Centre, LTD.
Provider #0022111
12/31/2005

SCHEDULE I

Page 3, Schedule V, Line 25, Col 8
Other Admin. Staff Transportation

	Gasoline	Licenses/ Stickers	Repairs	Mileage Reimburse	Tolls/ IPASS	Total
Direct Expense	5,372	156	174	1,902	520	8,124
Non-allowable auto expense - marketing						-225
Allocated from Therapy Masters, Inc.						460
Allocated from Management Company						5,206
TOTAL	5,372	156	174	1,902	520	13,565

See Accountants' Compilation Report

HEALTH AND HOME MANAGEMENT, INC.
ALLOCATION OF MANAGEMENT COMPANY BUILDING

SCHEDULE J

ASSET DESCRIPTION	COST	ADJUSTMENTS	ADJUSTED	ADDITIONS	COST	NURSING	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE
	6/30/1999	TO CAPITAL PROJECTION	CAPITAL PROJECTION	7/1/99- 12/31/2000	12/31/2000	HOME PERCENTAGE	103,052/460292	111,372/460,292	101,895/460,292	41,220/460,292	102,753/460,292
			6/30/1999			84.9438%	0.223883969	0.241959452	0.221370348	0.08955185	0.223234382
1996 BUILDING PURCHASE	230,000		230,000		230,000	195,371	43,740	47,272	# 43,249	17,496	43,613
1998 BUILDING RENOVATION											
GENERAL CONTRACTOR	957,570		957,570		957,570						
ELECTRICAL CONTRACTOR	275,576		275,576		275,576						
HVAC CONTRACTOR	182,130		182,130		182,130						
PLUMBING CONTRACTOR	68,599		68,599		68,599						
ARCHITECT FEES	115,968		115,968		115,968						
OTHER FEES AND PERMITS	33,024		33,024		33,024						
SECURITY SYSTEM	17,953		17,953		17,953						
TELEPHONE SYSTEM	12,500		12,500		12,500						
MISC. BUILDING COMPONENTS	24,226		24,226		24,226						
CAPITALIZED INTEREST	121,387	-15,261	106,126		106,126						
LANDSCAPING	30,000		30,000		30,000						
SPRINKLER SYSTEM	10,720		10,720		10,720						
HVAC SYSTEMS	24,749	-24,749	0								
WALL CONSTRUCTION	10,235	-10,235	0								
ELECTRICAL	10,634	-10,634	0								
MISC. IMPROVEMENTS	26,075	-26,075	0								
ASPHALT DRIVEWAY	5,900	-5,900	0								
					1,834,392	1,558,202	348,857	377,022	# 344,940	139,540	347,844
1999 ACCORD ELECTRIC				17,929	17,929						
HMS + ASSOCIATES-INTERIOR				31,505	31,505						
SAM MORMINO-LANDSCAPING				1,050	1,050						
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468						
MISC.				11,076	11,076						
					63,028	53,538	11,986	12,954	# 11,852	4,794	11,952
2000 AQUATIC WORKS - BUILT-IN FISH TANK				5,000							
					5,000	4,247	951	1,028	# 940	380	948
2001 NO ADDITIONS											
2002 NO ADDITIONS											
2003 NO ADDITIONS											
2004 NO ADDITIONS											
2005 NO ADDITIONS											
					2,132,420	1,811,359	405,534	438,276	400,981	162,210	404,357

See Accountants' Compilation Report